

**STATE BOARD OF EQUALIZATION
2012 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Update regulations for changes in forms process.		CCR Title & Sections Affected: Title 18, Sections 101, 171, 252, 1045		Statutes Being Implemented: Revenue and Taxation Code Section 251		
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice: 4/10/12	Hearing: 6/26/12	Adoption: 6/26/12	To OAL: 7/17/12	

**STATE BOARD OF EQUALIZATION
2012 RULEMAKING CALENDAR**

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Update regulation to extend the one-year period after the close of the assessment roll for decline-in-value assessments to floating homes and manufactured homes.		CCR Title & Sections Affected: Title 18, Section 263		Statutes Being Implemented: Revenue and Taxation Code Section 4831 Senate Bill 947 (Senate Committee on Governance and Finance)		
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice: 03/20/12	Hearing: 05/30/12	Adoption: 05/30/12	To OAL: 06/20/12	

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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Update regulation to provide a definition of owner-occupied single-family dwelling.		CCR Title & Sections Affected: Title 18, Section 313 and 321		Statutes Being Implemented: Revenue and Taxation Code Section 167 Assembly Bill 711 (Assembly Member Lara)		
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice: 3/20/12	Hearing: 5/30/12	Adoption: 5/30/12	To OAL: 6/20/12	

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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Update regulation to allow base year value transfer for properties sold under threat of eminent domain to entity authorized under statute to take property by eminent domain proceedings.		CCR Title & Sections Affected: Title 18, Section 462.500		Statutes Being Implemented: Revenue and Taxation Code Section 68	
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice: 10/03/12	Hearing: 12/18/12	Adoption: 12/18/12	To OAL: 01/08/13

**STATE BOARD OF EQUALIZATION
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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Regulation 1642, <i>Bad Debt</i> .		CCR Title & Sections Affected:		Statute(s) Being Implemented:			
Amend regulation to remove the requirement that a retailer and lender file an election form with the BOE prior to claiming a bad debt in the case of accounts held by a lender that have been found worthless and written off by the lender.		Title 18, Section 1642		Revenue and Taxation Code sections 6055 and 6203.5. Assembly Bill No. 242 (Stats 2011, ch. 727)			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice	Public Hearing: Rule 100	Adoption by your agency: May 2012	To OAL for review: June 2012		

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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Regulation 1655, <i>Returns, Defects and Replacements</i> .		CCR Title & Sections Affected:		Statute(s) Being Implemented:			
Amend regulation to allow the BOE to reimburse a manufacturer of a new motor vehicle for the use tax the manufacturer refunds to a buyer or lessee when the new motor vehicle is reacquired by the manufacturer pursuant to California’s “Lemon Law.”		Title 18, Section 1655		Civil Code Sections 1793.2 and 1793.25. Assembly Bill No. 242 (Stats 2011, ch. 727)			
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:					
		Notice Published: September 2012	Public Hearing: November 2012	Adoption by your agency: November 2012	To OAL for review: December 2012		

**STATE BOARD OF EQUALIZATION
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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

Subject: Regulation 1684, <i>Collection of Use Tax by Retailers</i> .		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Proposed amendments to implement, interpret, and make specific the provisions of amended Revenue and Taxation Code section 6203 regarding "engaged in business in this state."		Title 18, Section 1684		Revenue and Taxation Code section 6203. Section 3 of Assembly Bill No. 155 (Stats. 2011, ch. 313)	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: March 2012	Public Hearing: May 2012	Adoption by your agency: May 2012	To OAL for review: June 2012

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SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2011

<p>Subject: Regulation 1685.5, <i>Calculation of Estimated Use Tax – Use Tax Table</i>.</p> <p>Proposed amendments to update the methodology by which the Board shall annually calculate the estimated amount of use tax due according to a person’s adjusted gross income and make such amounts available to the Franchise Tax Board in the form of a use tax table for calendar year 2012 and subsequent years.</p>		<p>CCR Title & Sections Affected:</p> <p>Title 18, Section 1685.5</p>		<p>Statute(s) Being Implemented:</p> <p>Revenue and Taxation Code sections 6452.1.</p> <p>Senate Bill No.86 (Stats 2011, ch. 14)</p>	
<p>Responsible Agency Unit: Board of Equalization</p>	<p>Contact Person & Phone Number: Richard Bennion 916-445-2130</p>	<p>Projected Dates:</p>			
		<p>Notice Published: February 2012</p>	<p>Public Hearing: April 2012</p>	<p>Adoption by your agency: May 2012</p>	<p>To OAL for review: June 2012</p>

**STATE BOARD OF EQUALIZATION
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Update regulation to allow assessors to automatically grant the builder's exclusion under certain circumstances.		CCR Title & Sections Affected: Title 18, Section 463.500		Statutes Being Implemented: Revenue and Taxation Code Section 75.12(b)	
Responsible Agency Unit: Board of Equalization Board Proceedings Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice: 06/20/12	Hearing: 08/21/12	Adoption: 08/21/12	To OAL: 09/11/12
Report on the status of all uncompleted rulemaking described on previous calendars:					

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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Regulation 1618, <i>United States Government Supply Contracts</i> . Proposed amendments to update the provisions of the regulation with changes to the Federal Acquisition Regulations from 2007 and 2010.		CCR Title & Sections Affected: Title 18, Section 1618		Statute(s) Being Implemented: Revenue and Taxation Code sections 6007 and 6381.	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: April 2012	Public Hearing: June 2012	Adoption by your agency: June 2012	To OAL for review: July 2012
Report on the status of all uncompleted rulemaking described on previous calendars:					

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

STATE BOARD OF EQUALIZATION

2012 RULEMAKING CALENDAR

Subject: Regulation 1807, <i>Petitions for Reallocation of Local Tax</i> .		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Proposed amendments to revise the process for handling petitions from local jurisdictions.		Title 18, Section 1807		Revenue and Taxation Code sections 7209 and 7223.	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: September 2011	Public Hearing: November 2011	Adoption by your agency: November 2011	To OAL for review: 12/23/2011
Report on the status of all uncompleted rulemaking described on previous calendars: The amended regulation was submitted for OAL review on December 23, 2011.					

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2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Regulation 1828, <i>Petitions for Distribution or Redistribution of Transactions and Use Tax</i> .		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Proposed amendments to revise the process for handling a district’s petition for investigation of suspected improper distribution or nondistribution of district transactions (sales) and use tax.		Title 18, Section 1807		Revenue and Taxation Code sections 7209 and 7223.	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: September 2011	Public Hearing: November 2011	Adoption by your agency: November 2011	To OAL for review: 12/23/2011
Report on the status of all uncompleted rulemaking described on previous calendars: The amended regulation was submitted for OAL review on December 23, 2011.					

**STATE BOARD OF EQUALIZATION
2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Regulation 4601. <i>Service of a Notice of Violation or Warning Notice</i> . Proposed revision will add Notices of Suspension and Revocation.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22974.7; 22979.7; 22978.7, 22980.3	
Responsible Agency Unit: Board of Equalization; Special taxes and Fees Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: 07/27/2012	Public Hearing: 09/12/2012	Adoption by your agency: 09/12/2012	To OAL for review: 10/03/2012
Report on the status of all uncompleted rulemaking described on previous calendars:					

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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Subject: Regulation 4603. <i>Penalties for Licensed or Unlicensed Retailers</i> . Proposed revision will update the list f violations listed; add discretion to the 10-day/20-day suspensions to allow for a lesser period if mitigating circumstances warrant; and clarify provisions where multiple penalties or fines might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22973; 22974; 22974.4; 22974.7; 22980; 22980.2; 22980.3	
Responsible Agency Unit: Board of Equalization/Special Taxes and Fees Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: 07/27/2012	Public Hearing: 09/12/2012	Adoption by your agency: 09/12/2012	To OAL for review: 10/03/2012
Report on the status of all uncompleted rulemaking described on previous calendars:					

**STATE BOARD OF EQUALIZATION
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Regulation 4604. <i>Penalties for Licensed or Unlicensed Wholesalers and Distributors.</i> Proposed revision will update the list of violations listed; add discretion to the 10-day/20-day suspension periods to allow for a lesser period of mitigating circumstances warrant; and clarify provisions where multiple penalties might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22974.7; 22977; 22978.1; 22978.2; 22978.5; 22978.7; 22979.7; 22980; 22980.2	
Responsible Agency Unit: Board of Equalization/Special Taxes and Fees Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: 07/27/2012	Public Hearing: 09/12/2012	Adoption by your agency: 09/12/2012	To OAL for review: 10/03/2012
Report on the status of all uncompleted rulemaking described on previous calendars:					

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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Regulation 4605. <i>Penalties for Licensed or Unlicensed Manufacturers and Importers</i> . Proposed revision will update the list of violations listed; add discretion to the 10-day/20-day suspension periods to allow for a lesser period if mitigating circumstances warrant; and clarify provisions where multiple penalties or fines might be assessed.		CCR Title & Sections Affected: Cigarette and Tobacco Products Licensing Act of 2003; Division 8.6 (commencing with 22970) of the Business and Professions Code		Statute(s) Being Implemented: 22974.7; 22978.7; 22979.4; 22979.5; 22979.6; 22979.7; 22980.1; 22980.2	
Responsible Agency Unit: Board of Equalization/Special Taxes and Fees Division	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: 07/27/2012	Public Hearing: 09/12/2012	Adoption by your agency: 09/12/2012	To OAL for review: 10/03/2012
Report on the status of all uncompleted rulemaking described on previous calendars:					